

PATENT 29936/39429

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby certify that this paper and the Application of: Cha Deok Dong documents referred to as enclosed Serial No.: 10/611,500 therewith are being deposited with the United States Postal Service as first class mail, postage prepaid, on Filed: July 1, 2003 October 28, 2004, in an envelope addressed to Commissioner for For: Method of Forming an Isolation Patents, P.O. Box 1450, Alexandria, Layer in a Semiconductor Device 22313-1450 Group Art Unit: 2825 Examiner: Calvin Lee No. 35,902 Attorney for Applicants

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Commissioner:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

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October 28, 2004

By:

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